

# **Exhibit 102**

CONFIDENTIAL  
Gry Ahlefeld-Engel – September 24, 2021

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)

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IN RE:

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION  
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C O N F I D E N T I A L

VIDEO DEPOSITION OF  
GRY AHLEFELD-ENGEL  
Copenhagen, Denmark  
Friday, September 24, 2021

Reported by: CHRISTINE MYERLY

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<p>1 directly.</p> <p>2 MR. WEINSTEIN: Okay.</p> <p>3 BY MR. BAHNSEN:</p> <p>4 Q Have SKAT and S□IK shared</p> <p>5 information through formal channels?</p> <p>6 A We have.</p> <p>7 Q Did you discuss this with Mr. Fry</p> <p>8 during the interview?</p> <p>9 A The specific documents, no.</p> <p>10 Q But you discussed the fact that</p> <p>11 there is some form of information sharing that has</p> <p>12 occurred, correct?</p> <p>13 A Again, I don't remember the</p> <p>14 specifics of the interview today, but it is</p> <p>15 definitely possible that we talked about cooperation</p> <p>16 between SKAT and S□IK.</p> <p>17 Q You are aware of the information</p> <p>18 sharing that has occurred, correct?</p> <p>19 A Yes, I am aware that some</p> <p>20 information sharing within the Danish legal</p> <p>21 framework has occurred.</p> <p>22 Q Can you describe what sort of</p> <p>23 information has been shared?</p> <p>24 A In — specifically in both</p> <p>25 directions or from SKAT to S□IK or S□IK to SKAT?</p>	<p>1 Q Well, let's start from S□IK to</p> <p>2 SKAT. Has S□IK provided SKAT with any documents?</p> <p>3 A Well, let me just say generally,</p> <p>4 the information flow from S□IK to SKAT is fairly</p> <p>5 limited. They have ongoing criminal investigation,</p> <p>6 so they are not at liberty to share their</p> <p>7 information freely with SKAT.</p> <p>8 I am aware that SKAT in my time as</p> <p>9 director has requested information from S□IK. For</p> <p>10 example, I believe we requested information on the</p> <p>11 charges that S□IK recently brought. I think we</p> <p>12 requested information on some specific asset</p> <p>13 seizures, as examples.</p> <p>14 Q Have you received any documents or</p> <p>15 other information from S□IK in response to either of</p> <p>16 those requests?</p> <p>17 A Yes, I believe we received answers</p> <p>18 to both requests.</p> <p>19 Q Are there other requests that you</p> <p>20 personally were involved with?</p> <p>21 A To S□IK from SKAT?</p> <p>22 Q Correct.</p> <p>23 A I can recall another request where</p> <p>24 we were ordered by the UK courts to request specific</p> <p>25 documents from among other S□IK that we sent.</p>
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<p>1 Q So, S□IK answered that request,</p> <p>2 correct?</p> <p>3 A Yes, they did.</p> <p>4 Q Then SKAT produced those documents</p> <p>5 in the United Kingdom?</p> <p>6 A Yes, I believe we did.</p> <p>7 Q Okay. Any other requests for</p> <p>8 information that SKAT directed to S□IK that you can</p> <p>9 recall?</p> <p>10 A Not that I can recall now, no.</p> <p>11 Q Are you aware that SKAT made</p> <p>12 requests to S□IK prior to your time as director?</p> <p>13 A I don't have personal knowledge of</p> <p>14 that, no.</p> <p>15 Q I am asking a slightly different</p> <p>16 question. Are you aware that they have been made?</p> <p>17 A Excuse me, I didn't get that.</p> <p>18 Q So your answer was that you don't</p> <p>19 have personal knowledge of that, but I am asking a</p> <p>20 slightly different question, which is whether you</p> <p>21 are aware that requests were made prior to your</p> <p>22 time?</p> <p>23 A No, I don't know.</p> <p>24 Q Okay. So, flipping the directions</p> <p>25 now, are you aware of requests that S□IK has made to</p>	<p>1 SKAT?</p> <p>2 A I am aware that S□IK has made</p> <p>3 requests to SKAT, yes, but I don't have any specific</p> <p>4 examples.</p> <p>5 Q Do you recall when those requests</p> <p>6 were made?</p> <p>7 A No.</p> <p>8 Q Were they prior to your time as</p> <p>9 the director?</p> <p>10 A I am aware of requests being made</p> <p>11 in my time, but I don't remember the specifics of</p> <p>12 the requests.</p> <p>13 Q Do you know who would be able to</p> <p>14 tell me more about requests from S□IK to SKAT?</p> <p>15 A Well, that would be on file in my</p> <p>16 department.</p> <p>17 Q Somebody under your supervision</p> <p>18 would be the person who would have fielded that</p> <p>19 request?</p> <p>20 A It would have gone through me. So</p> <p>21 again, we would have filed it in my department.</p> <p>22 Q And then you would have delegated</p> <p>23 to somebody else —</p> <p>24 A I would have.</p> <p>25 Q — the task of responding?</p>